## AMENDMENTS TO THE CLAIMS

Please replace the pending claims with the following claim listing:

 (Currently Amended) A planar lightwave circuit type variable optical attenuator having waveguides formed on a substrate, said variable optical attenuator comprising:

an input waveguide;

a first optical coupler;

a second optical coupler;

two arm waveguides connecting said first optical coupler to said second optical coupler in series; and

an output waveguide, wherein

each of said first optical coupler and said second optical coupler is a directional coupler having a region in which said two arm waveguides are brought in close proximity to each other; and

a polarization mode coupling in said first optical coupler and said second optical coupler is equal to or less than -25 dB.

 (Currently Amended) [[The]] A planar lightwave circuit type variable optical attenuator as claimed in claim 1, wherein having waveguides formed on a substrate, said variable optical attenuator comprising;

an input waveguide;

a first optical coupler;

a second optical coupler;

two arm waveguides connecting said first optical coupler to said second optical coupler; and

an output waveguide, wherein

each of said first optical coupler and said second optical coupler is a directional coupler having a region in which said two arm waveguides are brought in close proximity to each other; and

an absolute value of a waveguide birefringence at optical coupler sections constituting said first optical coupler and said second optical coupler is equal to or greater than  $3.5 \times 10^{-4}$ .

 (Currently Amended) [[The]] A planar lightwave circuit type variable optical attenuator as claimed in claim 1, wherein having waveguides formed on a substrate, said variable optical attenuator comprising:

an input waveguide;

a first optical coupler;

a second ontical coupler:

two arm waveguides connecting said first optical coupler to said second optical coupler; and

an output waveguide, wherein

each of said first optical coupler and said second optical coupler is a directional coupler having a region in which said two arm waveg ides are brought in close proximity to each other; and

a length of said arm waveguides is designed to be equal to an integer multiple of an optical beat length obtained by dividing a used optical wavelength by the waveguide birefringence.

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- 4. (Previously Presented) The planar lightwave circuit type variable optical attenuator as claimed in claim 2, wherein a length of said arm waveguides is designed to be equal to an integer multiple of an optical beat length obtained by dividing a used optical wavelength by the waveguide birefringence.
- (Previously Presented) The planar lightwave circuit type variable optical attenuator as claimed in claim 1, wherein

at least one of said two arm waveguides has a phase controller; and said variable optical attenuator functions as a variable optical attenuator or optical switch.

6. **(Previously Presented)** The planar lightwave circuit type variable optical attenuator as claimed in claim 2, wherein

at least one of said two arm waveguides has a phase controller; and said variable optical attenuator functions as a variable optical attenuator or optical switch.

7. **(Previously Presented)** The planar lightwave circuit type variable optical attenuator as claimed in claim 3, wherein

at least one of said two arm waveguides has a phase controller; and said variable optical attenuator functions as a variable optical attenuator or optical switch.

8. (Previously Presented) The planar lightwave circuit type variable optical attenuator as claimed in claim 4, wherein

at least one of said two arm waveguides has a phase controller; and said variable optical attenuator functions as a variable optical attenuator or optical switch 9. **(Previously Presented)** The planar lightwave circuit type variable optical attenuator as claimed in claim 1, wherein

said substrate is a silicon substrate, and said waveguides are silica-based glass waveguides.

- 10. (Previously Presented) The planar lightwave circuit type variable optical attenuator as claimed in claim 2, wherein said substrate is a silicon substrate, and said waveguides are silica-based glass waveguides.
- 11. (Previously Presented) The planar lightwave circuit type variable optical attenuator as claimed in claim 3, wherein said substrate is a silicon substrate, and said waveguides are silica-based glass waveguides.
- 12. **(Previously Presented)** The planar lightwave circuit type variable optical attenuator as claimed in claim 4, wherein said substrate is a silicon substrate, and said waveguides are silica-based glass waveguides.

13. (New) A planar lightwave circuit type variable optical attenuator having waveguides formed on a substrate, the variable optical attenuator comprising:

an input waveguide;

a first optical coupler having an input portion and an output portion, the input portion of the first optical coupler being optically connected to the input waveguide;

a second optical coupler having an input portion and an output portion;

two arm waveguides, each of the arm waveguides optically connecting the output portion of the first optical coupler to the input portion of the second optical coupler; and

an output waveguide connected to the output portion of the second optical coupler, wherein

each of the first optical coupler and the second optical coupler is a directional coupler having a region in which the two arm waveguides are disposed in close proximity to each other; and

a polarization mode coupling in the first optical coupler and the second optical coupler is equal to or less than -25 dB.